

EXHIBIT M

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February 20, 2007

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VIA FACSIMILE AND FIRST CLASS MAIL

William L. Owens, Esq.
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One Cumberland Avenue
P.O. Box 2947
Plattsburgh, NY 12901

Re: *Synca Direct, Inc. v. MultiMedia Dental Systems, Inc.*;
U.S. Dist. Ct. No. Dist., New York Civil Action No. 06-CV-1263-LEK/DRH

Dear Mr. Owens:

This letter follows up on my correspondence of February 12, 2007. Synca Direct, Inc. and its parent (collectively "Synca") continue to disregard Judge Kahn's January 31, 2007 Preliminary Injunction Order (the "Order"). As you are aware, the Order enjoins Synca and all others acting in concert with it from:

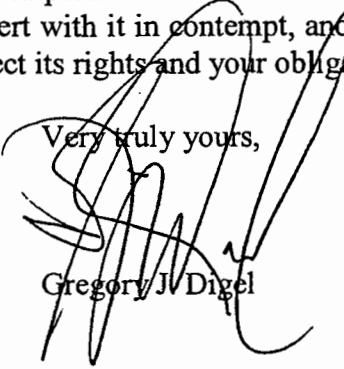
- (a) imitating, copying or making any other infringing use or infringing distribution of software programs including specifically, but not limited to, CADI v.4, which utilizes any portion of the source code protected by MMD's certificate of copyright registration number TX-6-159-013;
- (b) manufacturing, assembling, producing, distributing, offering distribution, circulating, selling, offering for sale, advertising, importing, promoting or displaying any software program including specifically, but not limited to CADI v.4, which bears any simulation, reproduction, copy or colorable imitation of any program utilizing any of the source code protected by MMD's certificate of copyright registration number TX-6-159-013;
- (c) engaging in any other activity constituting an infringement of any MMD's rights and/or right to use or exploit the above described copyright; and

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- (d) assisting, aiding or abetting any other person or business entity engaging in or performing any of the activities referred to in subparagraphs (a)-(c) above.

Despite the clear language of the Order, Synca continues to infringe MultiMedia Dental Systems, Inc.'s ("MMD") copyright and continues to advertise and promote CADI v.4 through the internet website <http://www.synca.com>. Enclosed for your reference are printouts from the homepage <http://www.synca.com>, which promotes two displays of CADIv.4 through a Flash Player. This is a direct violation of the Order. MMD demands Synca immediately take down the CADI v.4 displays from <http://www.synca.com> and also cease and desist any additional activity which violates the Order. If Synca persists in this conduct, MMD will ask the court to hold your client and those acting in concert with it in contempt, and we will seek attorneys' fees for any actions it is forced to take to protect its rights and your obligations under the Order.

Very truly yours,


Gregory J. Digel

GJD/aml
Enclosure

cc: Raymond Monette (via Federal Express and e-mail)
John M. Hamrick, Esq. (via e-mail)
James V. Marks, Esq. (via e-mail)
Edward J. Naughton, Esq. (via e-mail)

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